

Exhibit E**GUC Reserve**

Pursuant to Article VII.I of the Plan, prior to the Effective Date, the Debtors, UCC, and EC were required to confer to reach agreement as to the amount necessary for the Debtors to reserve in order to make Distributions in the full amount of all Claims that are Allowed Claims or may become Allowed Claims after the Effective Date (the “**GUC Reserve**”).

The Debtors, UCC, and EC have reached agreement on the amount of the GUC Reserve. The amount of the GUC Reserve shall be **\$45 million**; *provided* that the GUC Reserve may be adjusted pursuant to the terms of the Plan and Confirmation Order.¹ The GUC Reserve is comprised of the following:

Component	Amount (in millions)
Asserted Liquidated General Unsecured Claims ²	23.1
Ohio Securities Litigation Settlement Payment	3.0
Delaware Shareholder Class Action Settlement Potential Indemnification Claims	3.5
Identified Liquidated Indemnification Claims	1.6
Estimated Rejection Damages Claims	6.7
Additional Reserve	7.1
Total:	45.0

THE GUC RESERVE IS NOT AN ADMISSION OF THE VALIDITY OR INVALIDITY OF ANY INDIVIDUAL CLAIM. THE DEBTORS, THE POST-EFFECTIVE DATE DEBTORS, THE CLAIMS OMBUDSMAN RESERVE ALL RIGHTS TO OBJECT TO ANY INDIVIDUAL CLAIM. THE DEBTORS RESERVE THE RIGHT TO SEEK TO ALTER, AMEND, SUPPLEMENT, OR MODIFY, THE GUC RESERVE DISCLOSED ABOVE FOR ANY REASON PRIOR TO CONFIRMATION.

¹ Pursuant to the terms of the Plan and the conditions set forth therein, including in Article V.E of the Plan, the GUC Reserve may be increased by up to \$5 million. In addition, to the extent that the GUC Reserve is insufficient to pay all General Unsecured Claims in full, with interest on the terms set forth in the Plan, any deficiency is recoverable from the assets of the Post-Effective Date Debtors including, without limitation, cash generated by or that constitutes the proceeds of assets acquired by the Post-Effective Date Debtors after the Effective Date (without regard to the particular Debtor against which such Claim is Allowed and excluding the Post-Effective Date Debtor Amount).

² This line-item does not include certain indemnification claims and rejection damages claims, which are accounted for in separate line-items below.